



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**45 Sanders 0874 Plains Public Schools**

#### 0802 Plains Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,656,353.50	1,656,353.50	0.00	0.00	0.00	0.00
21XX Support Services - Students	147,942.49	147,942.49	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,538.57	7,538.57	0.00	0.00	0.00	0.00
222X Educational Media Services	41,884.84	41,884.84	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	79,247.54	79,247.54	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	89,660.42	89,660.42	0.00	0.00	0.00	0.00
25XX Support Services - Business	80,287.58	3,297.60	76,989.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	246,798.96	246,798.96	0.00	0.00	0.00	0.00
27XX Student Transportation Services	134,889.43	134,889.43	0.00	0.00	0.00	0.00
31XX Food Services	216,382.64	216,382.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	21,831.14	21,831.14	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	491,682.07	0.00	0.00	491,682.07	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	888.27	0.00	0.00	0.00	888.27	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	23,000.00	0.00	0.00	23,000.00	0.00	0.00
<b>Totals</b>	3,238,387.45	2,645,827.13	76,989.98	514,682.07	888.27	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,238,387.45					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**45 Sanders 0874 Plains Public Schools**

**0803 Plains H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,015,959.03	1,009,098.03	0.00	6,861.00	0.00	0.00
21XX Support Services - Students	102,488.52	102,488.52	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,661.50	3,661.50	0.00	0.00	0.00	0.00
222X Educational Media Services	35,114.44	35,114.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	66,893.39	66,893.39	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	127,886.19	127,886.19	0.00	0.00	0.00	0.00
25XX Support Services - Business	65,385.99	2,698.00	62,687.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	228,495.39	228,495.39	0.00	0.00	0.00	0.00
27XX Student Transportation Services	134,780.33	134,780.33	0.00	0.00	0.00	0.00
31XX Food Services	3,599.94	3,599.94	0.00	0.00	0.00	0.00
33XX Community Services	250.00	250.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,739.28	21,739.28	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	77,982.47	77,982.47	0.00	0.00	0.00	0.00
<b>Totals</b>	1,884,236.47	1,814,687.48	62,687.99	6,861.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,884,236.47					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0802 Plains Elem	Indirect/Direct	76,989.98 / 2,645,827.13	2.91%				
	LE 0803 Plains H S	Indirect/Direct	62,687.99 / 1,814,687.48	3.45%				
Line B Preliminary Indirect Cost Rates	LE			2012	2013	2014	2015	2016
	0802 Plains Elem			0.0320	0.0325	0.0321	0.0313	2.91%
	0803 Plains H S			0.0336	0.0325	0.0321	0.0313	3.45%
Line C Approved Indirect Cost Rates	LE			2012	2013	2014	2015	2016
	0802 Plains Elem			0.0286	0.0325	0.0321	0.0313	
	0803 Plains H S			0.0272	0.0325	0.0321	0.0313	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2012	2013	2014	2015	2016
	0802 Plains Elem			0.0320	0.0325	0.0321	0.0313	
	0803 Plains H S			0.0336	0.0325	0.0321	0.0313	
Line E Five Year Average with 5% Discount	LE						2016	LE Reclaasified Rate
	0802 Plains Elem						2.98%	
	0803 Plains H S						3.12%	
Line F Average of LE's contained under one School System Code (SS)							2016	SS Reclaasified Rate
	0874 Plains Public Schools			Your Preliminary Rate by School System (SS) is:			3.05%	
This same rate is applied to both EL and HS in the same SS								

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**45 Sanders 0875 Thompson Falls Pub Schls**

#### 0804 Thompson Falls Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,409,663.56	2,409,663.56	0.00	0.00	0.00	0.00
21XX Support Services - Students	104,552.34	104,552.34	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	12,904.02	12,904.02	0.00	0.00	0.00	0.00
222X Educational Media Services	75,516.27	75,516.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	79,616.49	79,616.49	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	187,323.21	187,323.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	94,355.57	8,907.96	85,447.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	290,434.53	290,434.53	0.00	0.00	0.00	0.00
27XX Student Transportation Services	375,703.29	375,703.29	0.00	0.00	0.00	0.00
31XX Food Services	248,334.65	248,334.65	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,176.39	7,176.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	37,365.50	37,365.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,770.00	0.00	0.00	4,770.00	0.00	0.00
<b>Totals</b>	3,927,715.82	3,837,498.21	85,447.61	4,770.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,927,715.82					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**45 Sanders 0875 Thompson Falls Pub Schls**

#### 0805 Thompson Falls H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,254,919.93	1,254,919.93	0.00	0.00	0.00	0.00
21XX Support Services - Students	103,234.49	103,234.49	0.00	0.00	0.00	0.00
22XX Educational Media Services	41,303.59	41,303.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	99,203.33	99,203.33	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	158,201.74	158,201.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	75,779.18	0.00	75,779.18	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	301,969.25	301,969.25	0.00	0.00	0.00	0.00
27XX Student Transportation Services	202,752.43	202,752.43	0.00	0.00	0.00	0.00
31XX Food Services	915.90	915.90	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,535.59	22,535.59	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	130,362.89	130,362.89	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	127,770.00	0.00	0.00	127,770.00	0.00	0.00
<b>Totals</b>	2,518,948.32	2,315,399.14	75,779.18	127,770.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,518,948.32					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0804 Thompson Falls Elem	Indirect/Direct	85,447.61 / 3,837,498.21	2.23%		
	LE 0805 Thompson Falls H S	Indirect/Direct	75,779.18 / 2,315,399.14	3.27%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0804 Thompson Falls Elem	0.0041	0.0149	0.0146	0.0150	2.23%
	0805 Thompson Falls H S	0.0246	0.0149	0.0146	0.0150	3.27%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0804 Thompson Falls Elem	0.0000	0.0000	0.0000	0.0000	
	0805 Thompson Falls H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0804 Thompson Falls Elem	0.0041	0.0149	0.0146	0.0150	
	0805 Thompson Falls H S	0.0246	0.0149	0.0146	0.0150	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0804 Thompson Falls Elem	1.35%	
	0805 Thompson Falls H S	1.93%	

Line F Average of LE's contained under one School System Code (SS)		2016	SS Reclaasified Rate
	0875 Thompson Falls Pub Schls	<b>1.64%</b>	
	<b>Your Preliminary Rate by School System (SS) is:</b> This same rate is applied to both EL and HS in the same SS		

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

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Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**45 Sanders 0877 Trout Creek Elementary**

#### 0807 Trout Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	429,240.79	429,240.79	0.00	0.00	0.00	0.00
21XX Support Services - Students	162,534.22	162,534.22	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,932.94	14,932.94	0.00	0.00	0.00	0.00
222X Educational Media Services	12,333.88	12,333.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	742.95	742.95	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	72,715.09	72,715.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	96,615.26	11,465.13	85,150.13	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	105,614.33	105,614.33	0.00	0.00	0.00	0.00
27XX Student Transportation Services	183,749.09	183,749.09	0.00	0.00	0.00	0.00
31XX Food Services	75,088.68	75,088.68	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,812.39	5,812.39	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,085.40	0.00	0.00	12,085.40	0.00	0.00
<b>Totals</b>	1,171,465.02	1,074,229.49	85,150.13	12,085.40	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,171,465.02					

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0807 Trout Creek Elem</b>	Indirect/Direct	85,150.13 / 1,074,229.49	7.93%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0807 Trout Creek Elem	0.0756	0.0777	0.0741	0.0703	7.93%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0807 Trout Creek Elem	0.0641	0.0777	0.0741	0.0703	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0807 Trout Creek Elem	0.0756	0.0777	0.0741	0.0703	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0807 Trout Creek Elem				7.16%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2016</u>	<u>SS Reclaasified Rate</u>
0877 Trout Creek Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>7.16%</b>	
	This same rate is applied to both EL and HS in the same SS		

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**45 Sanders 0879 Dixon Elementary**

#### 0809 Dixon Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	585,949.10	585,949.10	0.00	0.00	0.00	0.00
21XX Support Services - Students	143,465.60	143,465.60	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	43,002.18	43,002.18	0.00	0.00	0.00	0.00
222X Educational Media Services	2,430.85	2,430.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	115,338.13	115,338.13	0.00	0.00	0.00	0.00
25XX Support Services - Business	87,692.69	3,855.53	83,837.16	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	119,556.23	119,556.23	0.00	0.00	0.00	0.00
27XX Student Transportation Services	41,275.78	41,275.78	0.00	0.00	0.00	0.00
31XX Food Services	65,613.90	65,613.90	0.00	0.00	0.00	0.00
33XX Community Services	66,821.57	66,821.57	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	27,665.79	0.00	0.00	27,665.79	0.00	0.00
<b>Totals</b>	1,298,811.82	1,187,308.87	83,837.16	27,665.79	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,298,811.82					

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>				<b>2016 Calculated Rate</b>	<b>2016 Reclassified Rate*</b>	<b>Requested Reclassified Rate**</b>
	<b>LE 0809 Dixon Elem</b>	Indirect/Direct	83,837.16 / 1,187,308.87	7.06%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0809 Dixon Elem	0.0694	0.0800	0.0791	0.0717	7.06%

  

<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0809 Dixon Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	0809 Dixon Elem	0.0694	0.0800	0.0791	0.0717	

  

<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2016</b>	<b>LE Reclaasified Rate</b>
	0809 Dixon Elem				7.05%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<b>2016</b>	<b>SS Reclaasified Rate</b>
0879 Dixon Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>7.05%</b>
This same rate is applied to both EL and HS in the same SS		

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Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**45 Sanders 0880 Noxon Public Schools**

#### 0811 Noxon Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	739,650.10	734,550.10	0.00	5,100.00	0.00	0.00
21XX Support Services - Students	19,490.83	19,490.83	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,117.53	2,117.53	0.00	0.00	0.00	0.00
222X Educational Media Services	8,412.44	8,412.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	101,304.14	100,368.48	0.00	935.66	0.00	0.00
24XX Support Services - School Administration	103.73	103.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	105,715.93	2,100.44	95,707.66	7,907.83	0.00	0.00
26XX Operation and Maintenance of Plant Services	122,701.98	120,676.57	0.00	2,025.41	0.00	0.00
27XX Student Transportation Services	173,635.66	173,635.66	0.00	0.00	0.00	0.00
31XX Food Services	120,471.24	118,089.80	0.00	2,381.44	0.00	0.00
33XX Community Services	115,016.35	103,594.58	0.00	11,421.77	0.00	0.00
35XX Extracurricular - Athletics	14,740.14	14,740.14	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	51,448.49	0.00	0.00	51,448.49	0.00	0.00
9999 Undistributed	0.62	0.62	0.00	0.00	0.00	0.00
<b>Totals</b>	1,574,809.18	1,397,880.92	95,707.66	81,220.60	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,574,809.18					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**45 Sanders 0880 Noxon Public Schools**

**0812 Noxon H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	529,322.29	528,722.29	0.00	600.00	0.00	0.00
21XX Support Services - Students	52,424.72	52,424.72	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,495.66	2,495.66	0.00	0.00	0.00	0.00
222X Educational Media Services	10,527.37	10,527.37	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	100,531.21	100,531.21	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	34,687.09	34,687.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	104,285.00	0.00	96,377.18	7,907.82	0.00	0.00
26XX Operation and Maintenance of Plant Services	124,951.31	122,249.84	0.00	2,701.47	0.00	0.00
27XX Student Transportation Services	184,122.07	184,122.07	0.00	0.00	0.00	0.00
31XX Food Services	25,062.07	25,062.07	0.00	0.00	0.00	0.00
33XX Community Services	17,238.89	14,676.75	0.00	2,562.14	0.00	0.00
34XX Extracurricular - Activities	4,133.18	4,133.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	72,331.39	72,331.39	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	16,669.51	0.00	0.00	16,669.51	0.00	0.00
9999 Undistributed	3.49	3.49	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>1,278,785.25</b>	<b>1,151,967.13</b>	<b>96,377.18</b>	<b>30,440.94</b>	<b>0.00</b>	<b>0.00</b>
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	<b>1,278,785.25</b>					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0811 Noxon Elem	Indirect/Direct	95,707.66 / 1,397,880.92	6.85%		
	LE 0812 Noxon H S	Indirect/Direct	96,377.18 / 1,151,967.13	8.37%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0811 Noxon Elem	0.0292	0.0293	0.0308	0.0307	6.85%
	0812 Noxon H S	0.0337	0.0293	0.0308	0.0307	8.37%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0811 Noxon Elem	0.0000	0.0000	0.0000	0.0000	
	0812 Noxon H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0811 Noxon Elem	0.0292	0.0293	0.0308	0.0307	
	0812 Noxon H S	0.0337	0.0293	0.0308	0.0307	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0811 Noxon Elem	3.58%	
	0812 Noxon H S	3.96%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0880 Noxon Public Schools	<b>3.77%</b>	

**Your Preliminary Rate by School System (SS) is:**  
This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**45 Sanders 0882 Hot Springs K-12**

#### 0815 Hot Springs K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,548,286.89	1,548,286.89	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,628.88	4,628.88	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	15,252.91	15,252.91	0.00	0.00	0.00	0.00
222X Educational Media Services	34,942.86	34,942.86	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	140,218.07	140,218.07	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	177,328.77	177,328.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	70,680.13	12,392.45	58,287.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	244,587.22	244,587.22	0.00	0.00	0.00	0.00
27XX Student Transportation Services	282,940.13	197,015.37	0.00	85,924.76	0.00	0.00
31XX Food Services	121,280.78	121,280.78	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,795.35	9,795.35	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	71,636.62	71,636.62	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	316,861.90	0.00	0.00	316,861.90	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,092.00	0.00	0.00	4,092.00	0.00	0.00
9999 Undistributed	1,858.45	1,858.45	0.00	0.00	0.00	0.00
<b>Totals</b>	3,044,390.96	2,579,224.62	58,287.68	406,878.66	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,044,390.96					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0815 Hot Springs K-12</b>	Indirect/Direct	58,287.68 / 2,579,224.62		2.26%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0815 Hot Springs K-12	0.0131	0.0200	0.0211	0.0169	2.26%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0815 Hot Springs K-12	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0815 Hot Springs K-12	0.0131	0.0200	0.0211	0.0169	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2016</u>	<u>LE Reclaasified Rate</u>
	0815 Hot Springs K-12			1.78%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2016</u>	<u>SS Reclaasified Rate</u>
0882 Hot Springs K-12		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

**1.78%**

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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